

Foreign National Tax Compliance Program

FNIS Training for State Agencies

July 29, 2009



Presenters

NC Office of the State Controller

Risk Mitigation Services

Jennifer Trivette, Risk Mitigation Analyst

BEST Shared Services

Terry Senter, Contact Center Manager

Windstar Technologies, Incorporated

Tom Penhale, Webmaster/FNIS Coordinator

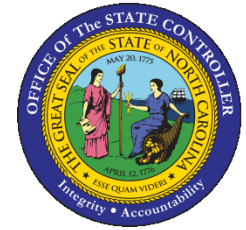


Disclosure

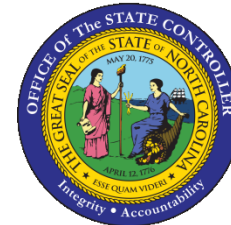
The information within this presentation does not constitute tax/legal advice and each participant should seek his/her own counsel in addressing specific situations. The NC Office of the State Controller is providing this training as a way of enhancing the knowledge of the participants who are implementing and maintaining the Foreign National Program within their State Agency. Information presented is not intended to be used for the purpose of avoiding any penalties that may be imposed on the taxpayer by any taxing authority or agency.

Any questions that are not handled within the presentation will be responded to via email. Further follow-up questions can be submitted to Jennifer Trivette, with the NC Office of the State Controller, at jennifer.trivette@osc.nc.gov.

2009 Training Curriculum



This training is an Office of State Controller Initiative. This is the third training within the curriculum that the Office of State Controller has planned for the 2009 calendar year. OSC is committed to the success of the Foreign National Tax Compliance Program. The Office of State Controller will provide assistance throughout this process to all state agencies, universities, and community colleges.



Questions??

Asking Questions:

Attendees have the opportunity to ask their questions to the presenter/panelist during the presentation. Questions will be tabled until the end of the presentation and can be asked throughout the event by using the Q&A box that is demonstrated in the below printscreen.

To ask questions select "Q&A". Then type in the box.

The screenshot displays the WebEx Event Manager interface. The main presentation slide is titled "Nonresident Alien Tax Training" and "Rules of the Road for NRA Taxation", presented by Paula Singer, Esq. The slide features a green header and a blue body. On the right side of the slide, there are five small portrait photos of participants. Below the slide, there is an "Audio broadcast" window showing a play button and the text "webex". At the bottom of the interface, there is a "Participants" list on the right, showing "Panelists: 1" (Paul Carpinella) and "Attendees: Paul Carpinella". Below the list, there are buttons for "Raise hand", "Request", "Mute", and "Chat". At the bottom right, there is a "Q&A" button. An arrow points from the text box above to the "Q&A" button.



Agenda

Processing Foreign National Records- (Including Accounts Payable and Payroll)

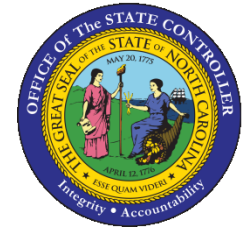
- Overview
- Agencies' Responsibilities
- FNIS Data Entry Procedures
- Reports/Documents Produced from FNIS records
- IRS Reporting Requirements



Overview

- Background
- What is a Foreign National?
 - Employees
 - Vendors
- Tax Navigator
- FNIS-Foreign National Information System

Agencies' Responsibilities



- Internal Policies and Procedures
- Authorized Signature Form
- Agency Contacts Form



Agencies' Responsibilities

- **Completion of FNIS Data Gathering Form**
- **Documentation**
- **Email OSC Foreign National Team**
 - **Individual's Full Name**
 - **Date of Birth**
- **Complete FNIS record**

OSC – Homepage – www.osc.nc.gov/index2.html





Office of State Controller David McCoy



Search:

[Home](#) | [About the NC OSC](#) | [Programs](#) | [Systems](#) | [Forms & Policies](#) | [Reports](#) | [Training](#) | [News](#) | [Careers](#)

Programs of Interest

- ▶ [BEACON](#)
- ▶ [BEST](#)
- ▶ [Central Payroll](#)
- ▶ [CJLEADS](#)
- ▶ [Data Integration](#)
- ▶ [EAGLE](#)
- ▶ [Electronic Commerce](#)
- ▶ [Financial Reporting](#)
- ▶ [Foreign Nationals](#)
- ▶ [North Carolina Accounting System](#)
- ▶ [Overpayment and Recovery Audit](#)
- ▶ [PCI Data Security](#)
- ▶ [State Cash Management Plan](#)
- ▶ [State Disbursing](#)
- ▶ [Statewide Accounts Receivable Program](#)
- ▶ [Statewide Central Service Cost Allocation](#)
- ▶ [Training](#)

System Status: [BEST](#) | [CMCS](#) | [NCAS](#) | [SECP](#)

North Carolina



*Financial Highlights
Fiscal Year End June 30, 2008*

David McCoy, State Controller
North Carolina Office of the State Controller
<http://www.osc.nc.gov>

In addition to producing the [Comprehensive Annual Financial Report \(CAFR\)](#), OSC produces an easy-to-read financial statement called the [Popular Report](#). This report provides state government's financial highlights -- including information on the sources of state revenues and how those revenues are spent -- in a condensed and simplified format.

Recent Publications:

- ▶ [General Fund Monthly Financial Report -- April](#)
- ▶ [Criminal Justice Data Integration Pilot Program April 2009 Quarterly Report](#)
- ▶ [Data Integration Initiative April 2009 Semi Annual Report](#)
- ▶ [CJLEADS April 2009 Bulletin](#)
- ▶ [Statewide Accounts Receivable Report -- For the Year Ended June 30, 2008](#)
- ▶ [2008 Popular Report](#)
- ▶ [2008 Comprehensive Annual Financial Report \(CAFR\)](#)
- ▶ [Information Technology Expenditures Report](#)
- ▶ [Electronic Commerce Task Force Report](#)
- ▶ [BEACON Strategic Plan for Statewide Data Integration](#)

| NC State Government Entities | Public/Media | Other Governments | Vendors |
|---|--|--|---|
| <ul style="list-style-type: none">▶ 2009 Year-End Packages▶ BEST Shared Services▶ CPE Certification▶ NCAS Information Guide▶ OSC Sponsored Events▶ Central Payroll Policy Manual | <ul style="list-style-type: none">▶ Contact Information▶ Press Releases▶ Financial Reports | <ul style="list-style-type: none">▶ CAFR▶ Electronic Commerce▶ NCAS Overview | <ul style="list-style-type: none">▶ Payment Verification Form▶ Electronic Payment Form |

Foreign Nationals Tax Compliance Program Home Page





Office of State Controller David McCoy



Search:

[Home](#) | [About the NC OSC](#) | **[Programs](#)** | [Systems](#) | [Forms & Policies](#) | [Reports](#) | [Training](#) | [News](#) | [Careers](#)

- [BEACON](#)
- [BEST](#)
- [Central Payroll](#)
- [EAGLE](#)
- [Electronic Commerce](#)
- [Financial Reporting](#)
- [Foreign Nationals](#)
- [North Carolina Accounting System](#)
- [Overpayment and Recovery Audit](#)
- [PCI Data Security](#)
- [State Cash Management Plan](#)
- [State Disbursing](#)
- [Statewide Accounts Receivable](#)
- [Statewide Central Service Cost Allocation](#)
- [Training](#)

www.osc.nc.gov > [Foreign Nationals](#) > Statewide Foreign Nationals Compliance Program

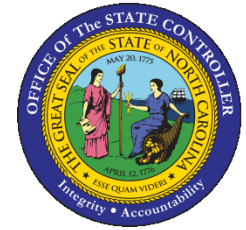
Programs

Foreign Nationals Compliance Program

- ▶ [Information](#): General Information - Memos, Seminar info, etc.
- ▶ [Documentation](#): Specific Documentation - forms, software, etc.
- ▶ [2009 Training Curriculum](#)

[Privacy Statement](#) | [Terms of Use](#) | [Contact Us](#) | [State of North Carolina Web Site](#) | [Sitemap](#)

Information Link



Office of State Controller David McCoy



Search:

GO

[Home](#) | [About the NC OSC](#) | [Programs](#) | [Systems](#) | [Forms & Policies](#) | [Reports](#) | [Training](#) | [News](#) | [Careers](#)

- [BEACON](#)
- [BEST](#)
- [Central Payroll](#)
- [CJLEADS](#)
- [EAGLE](#)
- [Electronic Commerce](#)
- [Financial Reporting](#)
- [Foreign Nationals](#)
- [North Carolina Accounting System](#)
- [Overpayment and Recovery Audit](#)
- [PCI Data Security](#)
- [State Cash Management Plan](#)
- [State Disbursing](#)
- [Statewide Accounts Receivable](#)
- [Statewide Central Service Cost Allocation](#)
- [Training](#)

www.osc.nc.gov > [Foreign Nationals](#) > Foreign Nationals Compliance Program: Information

Programs

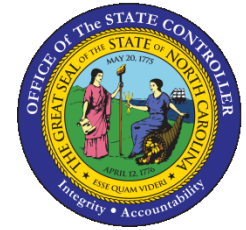
Foreign Nationals Compliance Program: Information

- ▶ Memorandum: 12/09/2004 [Update on Foreign National Initiative/Windstar Rollout](#)
Attachment: [Rollout Schedule](#)
- ▶ Memorandum: 08/27/2004 [Payments and Compensation to Aliens Within State Government Entities](#)
- ▶ [Policy and Procedures](#), Revised 03/2006
- ▶ Paying and Compensating Foreign Nationals in State Government Seminar, 10/12/2004
Memo: [PDF](#) | [Word](#)
Agenda: [PDF](#) | [Word](#)
Program Information: [PDF](#) | [Word](#)
Registration: [PDF](#) | [Word](#)
[Directions to the McKimmon Center](#)
[Seminar Handout](#)
[CPE Certification Acknowledgement](#)

Useful Links

- ▶ [Windstar Technologies, Inc.](#)
- ▶ [United States Citizenship and Immigration Services \(USCIS\)](#)
- ▶ [United States Internal Revenue Service](#)
 - ▶ [Information for International Taxpayers](#)

Foreign Nationals Tax Compliance Program Home Page



Office of State Controller
David McCoy



Search:

[Home](#) | [About the NC OSC](#) | [Programs](#) | [Systems](#) | [Forms & Policies](#) | [Reports](#) | [Training](#) | [News](#) | [Careers](#)

- [BEACON](#)
- [BEST](#)
- [Central Payroll](#)
- [EAGLE](#)
- [Electronic Commerce](#)
- [Financial Reporting](#)
- [Foreign Nationals](#)
- [North Carolina Accounting System](#)
- [Overpayment and Recovery Audit](#)
- [PCI Data Security](#)
- [State Cash Management Plan](#)
- [State Disbursing](#)
- [Statewide Accounts Receivable](#)
- [Statewide Central Service Cost Allocation](#)
- [Training](#)

www.osc.nc.gov > [Foreign Nationals](#) > Statewide Foreign Nationals Compliance Program

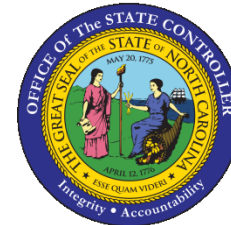
Programs

Foreign Nationals Compliance Program

- ▶ [Information](#): General Information - Memos, Seminar info, etc.
- ▶ [Documentation](#): Specific Documentation - forms, software, etc.
- ▶ [2009 Training Curriculum](#)



Documentation Link



[Home](#) | [About the NC OSC](#) | [Programs](#) | [Systems](#) | [Forms & Policies](#) | [Reports](#) | [Training](#) | [News](#) | [Careers](#)

- [BEACON](#)
- [BEST](#)
- [Central Payroll](#)
- [CJLEADS](#)
- [EAGLE](#)
- [Electronic Commerce](#)
- [Financial Reporting](#)
- [Foreign Nationals](#)
- [North Carolina Accounting System](#)
- [Overpayment and Recovery Audit](#)
- [PCI Data Security](#)
- [State Cash Management Plan](#)
- [State Disbursing](#)
- [Statewide Accounts Receivable](#)
- [Statewide Central Service Cost Allocation](#)
- [Training](#)

www.osc.nc.gov > [Foreign Nationals](#) > Foreign Nationals Compliance Program Documentation

Programs

Foreign Nationals Compliance Program Documentation

Software Upgrade Information

Instructions: [Click Here](#)
Upgrade Software: [WS980E-NC.exe](#)
06/20/2008

- ▶ [Software Upgrade Information](#), revised 06/20/2008
- ▶ [FNIS Data Entry Steps Training Manual](#)
- ▶ Foreign National Information System Data Gathering Form: [Excel \(.xls\)](#) | [Acrobat \(.pdf\)](#)
- ▶ [Foreign National Agency Authorized Signature Form](#)
- ▶ [Foreign National Agency Contacts Form](#)
- ▶ [Foreign National Batch FNIS File](#)
- ▶ [Procedural Overview for Accounts Payable Nonresident Alien Processing for NCAS](#)
- ▶ [USINS Guide to Selected U.S. Travel/Identity Documents for Law Enforcement Officers](#)
- ▶ [OSP Employment of Foreign Nationals FAQ](#)

The following links are reprinted with permission from Windstar Technologies, Inc.
The author of the articles is Paula Singer, Esq., Chief Executive Officer.

- ▶ [Some Helpful Definitions](#)
- ▶ [Tax Rules of the Road](#)
- ▶ [Withholding Chart - 2004](#)
- ▶ [Transmitte Control Code \(TCC\) Application Form \(IRS Website\)](#)
- ▶ [Immigration Codes - modified to meet the Central Payroll System requirements](#)

Click the graphic below to access the FNIS (Foreign National Information System) web application.

FNIS Web Link

<https://fnis.windstar.cc/ncosc/login.asp>

Email Address:

OSC.Foreign.National.Team@osc.nc.gov



OSP Website Link

<http://www.osp.state.nc.us/hr/Foreign%20Nationals/fnfaq.htm>



For Job Seekers

Correctional Officer
Recruitment

New Hospital
Recruitment

For HR Professionals

For State Employees

Local Government

State Personnel
Commission

Personnel Policies

Career-Banding

Equal Employment
Opportunity

Training & Development

Services We Provide

Special Employee
Programs

Employment of Foreign Nationals

FAQs

- Employment Authorization Documentation
- Employment Based Greencard
- Employment Immigration Web Resources
- Federal Contract Compliance Requirements
- PERM Labor Certification Regulations
- H Visa Process
- I-9 Filing Procedures
- J-1 Exchange Visitor
- TN Visas
- Sample H-1B Packet

Immigration Updates:

- Asylee Employment Authorization, Update 10/4/06
- Exemptions from H-1B Cap
- Federal Register- Immigration Updates
- Immigrant Employment Rights and Remedies
- Helpful Hints for Filing a FY 2009 H-1B Cap Case
- Frequently Asked Questions on Completing and Submitting a FY 2009 H-1B Cap Case
- USCIS Update on Filing for a Replacement EAD Card
- Temporary Protected Status - General Information and Current Designees

Foreign Nationals Presentations

- H-1B Visas
- Employment Based Greencards
- Employment Authorization Documents

E-VERIFY

- E-Verify Frequently Asked Questions
- Revised I-9 list of Acceptable Documents for the E-Verify Program
- An Introduction to E-Verify

Visa Bulletin

- June 2008 Bulletin

FNIS Web Link



[Home](#) | [About the NC OSC](#) | [Programs](#) | [Systems](#) | [Forms & Policies](#) | [Reports](#) | [Training](#) | [News](#) | [Careers](#)

- [BEACON](#)
- [BEST](#)
- [Central Payroll](#)
- [CJLEADS](#)
- [EAGLE](#)
- [Electronic Commerce](#)
- [Financial Reporting](#)
- [Foreign Nationals](#)
- [North Carolina Accounting System](#)
- [Overpayment and Recovery Audit](#)
- [PCI Data Security](#)
- [State Cash Management Plan](#)
- [State Disbursing](#)
- [Statewide Accounts Receivable](#)
- [Statewide Central Service Cost Allocation](#)
- [Training](#)

www.osc.nc.gov > [Foreign Nationals](#) > Foreign Nationals Compliance Program Documentation

Programs

Foreign Nationals Compliance Program Documentation

Software Upgrade Information

Instructions: [Click Here](#)
Upgrade Software: [WS980E-NC.exe](#)
06/20/2008

- ▶ [Software Upgrade Information](#), revised 06/20/2008
- ▶ [FNIS Data Entry Steps Training Manual](#)
- ▶ Foreign National Information System Data Gathering Form: [Excel \(.xls\)](#) | [Acrobat \(.pdf\)](#)
- ▶ [Foreign National Agency Authorized Signature Form](#)
- ▶ [Foreign National Agency Contacts Form](#)
- ▶ [Foreign National Batch FNIS File](#)
- ▶ [Procedural Overview for Accounts Payable Nonresident Alien Processing for NCAS](#)
- ▶ [USINS Guide to Selected U.S. Travel/Identity Documents for Law Enforcement Officers](#)
- ▶ [OSP Employment of Foreign Nationals FAQ](#)

The following links are reprinted with permission from Windstar Technologies, Inc.
The author of the articles is Paula Singer, Esq., Chief Executive Officer.

- ▶ [Some Helpful Definitions](#)
- ▶ [Tax Rules of the Road](#)
- ▶ [Withholding Chart - 2004](#)
- ▶ [Transmitte Control Code \(TCC\) Application Form \(IRS Website\)](#)
- ▶ [Immigration Codes - modified to meet the Central Payroll System requirements](#)

Click the graphic below to access the FNIS (Foreign National Information System) web application.

FNIS Web Link

<https://fnis.windstar.cc/ncosc/login.asp>

Email Address:

OSC.Foreign.National.Team@osc.nc.gov



FNIS Login Screen



Foreign National Information System - Windows Internet Explorer provided by OSC


https://fnis.windstar.cc/ncosc/login.asp

File Edit View Favorites Tools Help Links BEST_WebLinks OSC Links Password Resets

April 16 2009 Foreign National Informat...

Windstar Foreign National Information System

North Carolina Office of State Controller



VeriSign
Secured
VERIFY
ABOUT SSL CERTIFICATES

Login

User ID

Password

Login

Copyright © 2002-09 Windstar Technologies, Inc. All rights reserved. | [Privacy Policy](#) | [Terms Of Use](#)

FNIS Reports/Documents



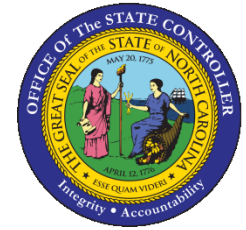
Processing Foreign National Records:

- Tax Navigator Reports/Documents
 - Residency Analysis Log
 - Substantial Presence Test (SPT)
 - Treaty Analysis Log
 - Form W-8BEN
 - Form W-4
 - Form 8233

IRS Reporting



- **OSC Responsibility**
 - **Preparing**
 - **1042S**
 - **1042T**
 - **Batch Summary of 1042s**



IRS Reporting

- **Agency Responsibility**
 - **Deposit Requirements**

| U.S. SOURCE WITHHOLDING ON FOREIGN PERSONS | |
|--|--|
| Amount of Deposit (Withholding) | IRS Deposit Requirements |
| Less than \$200 | Annually with 1042T filing (Due March 15) |
| Between \$200 and Less than \$2,000 | Within 15 days after the end of the month |
| \$2,000 or greater | Within 3 banking days |

- **Review and sign IRS reporting forms prepared by OSC (Due March 15)**



QUESTIONS??

Contact Information



Risk Mitigation Services

Foreign National Team

Jennifer Trivette-Primary Contact

919-981-5572

Randy Thomas-Tax Specialist

Email Address:

OSC.Foreign.National.Team@osc.nc.gov



THANK YOU!